



**LOCAL GOVERNMENT UNIT OF MANAOAG  
CITIZEN'S CHARTER  
LIST OF SERVICES**

**Office of the Municipal Treasurer**

|  |           |
|--|-----------|
| <b>External Services</b>   | <b>57</b> |
| 1. Issuance of Community Tax Certificate (CTC) – CEDULA                      | 58        |
| 2. Issuance of Real Property Tax Receipts                                    | 61        |
| 3. Issuance of Receipts for Police Clearance and Mayor's Clearance           | 62        |
| 4. Issuance of Mayor's Permit and Franchise (TRICYCLE)                       | 62        |
| 5. Issuance of Professional Tax Receipt or Occupational Tax Receipt          | 63        |
| 6. Collection of Slaughter fee   | 64        |
| 7. Issuance of Tax clearance, other clearance and certificates               | 64        |
| 8. Payment of Market Stalls, Cemetery Lot Rentals and Cost of Cemetery Tombs | 65        |
| 9. Issuance of Business Permit   | 67        |

**Office of the Municipal Treasurer  
External Services**

### 1. Issuance of Community Tax Certificate (CTC) - CEDULA

A Community Tax Certificate (CTC) is a form of identification issued by the cities and municipalities to all individuals that have reached the age of 18 years old. CTC is a proof that an individual is a resident of the city/Municipality and that he/she paid the necessary dues arising from income derived from business, exercise of profession, and/or ownership of real properties in the area. It is paid during the beginning of the year at the Municipal Treasurer's Office. After February 28, a penalty interest is imposed on the total tax due computed on a monthly basis.

|  |  |   |                        |                           |
|--|--|---|------------------------|---------------------------|
| <b>Office or Division:</b>   | Municipal Treasury Office                              |   |                        |                           |
| <b>Classification:</b>   | Simple   |   |                        |                           |
| <b>Type of Transaction:</b>  | Government to Citizens                                 |   |                        |                           |
| <b>Who may avail:</b>  | General Public (18 years old and above)                |   |                        |                           |
| <b>CHECKLIST OF REQUIREMENTS</b>   |  | <b>WHERE TO SECURE</b>  |                        |                           |
| Information sheet ( <i>Inclusive of complete name, address, date and place of birth, civil status</i> )  |  | Municipal Treasury Office   |                        |                           |
| For Employed: proof of income  |  |   |                        |                           |
| For Business: appropriate proof of income and/or assessment  |  |   |                        |                           |
| <b>CLIENT STEPS</b>  | <b>AGENCY ACTIONS</b>                                  | <b>FEES TO BE PAID</b>  | <b>PROCESSING TIME</b> | <b>PERSON RESPONSIBLE</b> |
| 1. Fill out the application sheet at the counter and present accomplished form. Present proof of income for employed individuals or as per assessments for business establishments | 1. Validates the form and computes payment for the CTC | BASIC COMMUNITY TAX – ₱5.00<br><br>ADDITIONAL COMMUNITY TAX – not to exceed ₱5,000.00 | 3 minutes              | Jumar Querubin            |
| 2. Pay the required amount as per computed/assessed value  | 2. Prepare the CTC                                     | -Gross Receipt or Earnings from Business  | 1 minute               | Jumar Querubin            |
| 3. Have the individual affix his/her signature and   | 3. Make sure that the triplicate CTC were              |   | 1 minute               | Jumar Querubin            |

|   |   |   |  |                       |
|---|---|---|--|-----------------------|
| <p>thumb mark at the CTC prior to release</p> | <p>signed and thumb marked and have it released</p> | <p>during the preceding year</p> <p>₱1.00 for every ₱1,000.00</p> <p>-Salaries or Gross Receipt or Earnings derived from exercise of Profession – ₱1.00 for every ₱1,000.00</p> <p>-Income from Real Property – ₱1.00 for every P 1,000.00</p> <p>COMMUNITY TAX CERTIFICATE – CORPORATION</p> <p>BASIC COMMUNITY TAX – ₱500.00</p> <p>ADDITIONAL COMMUN</p> |  | <p>Jumar Querubin</p> |
|---|---|---|--|-----------------------|

|  |  |  |  |  |
|--|--|--|--|--|
|  |  | <p>ITY TAX –<br/>Not to<br/>exceed<br/>₱10,000.0<br/>0</p> <p>-Assessed<br/>Value of<br/>Real<br/>Property<br/>owned in<br/>the<br/>Philippine<br/>s.</p> <p>₱2.00 for<br/>every ₱5,<br/>000.00</p> <p>-GROSS<br/>RECEIPT<br/>S<br/>including<br/>dividend<br/>earnings<br/>derived<br/>from<br/>business<br/>in the<br/>Philippine<br/>s during<br/>the<br/>preceding<br/>year<br/>₱2.00 for<br/>every ₱5,<br/>000.00</p> |  |  |
|--|--|--|--|--|

## 2. Issuance of Real Property Tax Receipts

|   |  |   |                   |  |
|---|--|---|-------------------|--|
| <b>Office or Division:</b>                                | Municipal Treasury Office  |   |                   |  |
| <b>Classification:</b>                                    | Simple   |   |                   |  |
| <b>Type of Transaction:</b>                               | G2C, G2B, G2G  |   |                   |  |
| <b>Who may avail:</b>                                     | All  |   |                   |  |
| <b>CHECKLIST OF REQUIREMENTS</b>                          |  | <b>WHERE TO SECURE</b>  |                   |  |
| Latest Official Receipt and RTOP                          |  | Clients   |                   |  |
| <b>CLIENT STEPS</b>                                       | <b>AGENCY ACTIONS</b>  | <b>FEES TO BE PAID</b>  | <b>PROCESSING</b> | <b>PERSON RESPONSIBLE</b>                                    |
| 1. Present latest Official Receipt and RTOP               | 1. Receive and verify the latest official receipt and RTOP           | BASIC TAX<br><br>= 1% of assessed value + special education tax   | 10 minutes        | Vilma Gamboa<br><br>Raymond Benitez<br><br>Apolinario Valdez |
|   | 1.1 Verifies record of payment                                       |   | 15 minutes        |  |
| 2. Pay tax due  | 2. Receive amount due and issue official receipt                     | = 1% of assessed value<br><br>Discount of 10% for prompt payment and 20% for advance payment on unpaid real property tax and 2% per month but not to exceed 72% | 5 minutes         |  |
| 3. Receive official receipt and other submitted documents | 3. Record the official receipt on the RPTAR and release the document |   | 5 minutes         |  |

### 3. Issuance of Receipts for Police Clearance and Mayor's Clearance

|   |  |  |  |  |
|---|--|--|--|--|
| <b>Office or Division:</b>  | Municipal Treasury Office                      |  |  |  |
| <b>Classification:</b>  | Simple   |  |  |  |
| <b>Type of Transaction:</b>   | G2C, G2B                                       |  |  |  |
| <b>Who may avail:</b>   | All  |  |  |  |
| <b>CHECKLIST OF REQUIREMENTS</b>  |  |  | <b>WHERE TO SECURE</b>                           |  |
| Barangay Clearance<br>Community Tax Certificate (CEDULA)                    |  |  | Respective Barangay<br>Municipal Treasury Office |  |
| <b>CLIENT STEPS</b>   | <b>AGENCY ACTIONS</b>                          | <b>FEES TO BE PAID</b>                 | <b>PROCESSING TIME</b>                           | <b>PERSON RESPONSIBLE</b>                |
| 1. Present Barangay clearance and recent Community Tax Certificate (CEDULA) | 1. Verify of documents                         | ₱50.00–<br>Local<br>₱200.00–<br>Abroad | 2 minutes  | Raymund Benitez<br><br>Apolinario Valdez |
| 2. Pay the required fees and receive the official receipt                   | 2. Received payment and issue official receipt |  | 2 minutes  |  |

### 4. Issuance of Mayor's Permit and Franchise (TRICYCLE)

|   |                           |  |   |  |
|---|---------------------------|--|---|--|
| <b>Office or Division:</b>  | Municipal Treasury Office |  |   |  |
| <b>Classification:</b>  | Simple                    |  |   |  |
| <b>Type of Transaction:</b>   | G2C                       |  |   |  |
| <b>Who may avail:</b>   | All                       |  |   |  |
| <b>CHECKLIST OF REQUIREMENTS</b>  |                           |  | <b>WHERE TO SECURE</b>  |  |
| <b>For New/Renewal:</b><br>Photo copy of OR/CR (LTO)<br>Barangay Clearance<br>Police Clearance<br>Community Tax Certificate (CEDULA) –<br><i>current year</i> |                           |  | Municipal Treasury<br>OfficePNP<br>Municipal Planning and Development<br>OfficeMayor's Office |  |

| CLIENT STEPS  | AGENCY ACTIONS                               | FEE TO BE PAID        | PROCESSING TIME | PERSON RESPONSIBLE   |
|---|--|-----------------------|-----------------|--|
| 1. Submit all required documents  | 1. Verify/check the submitted requirements   | ₱960.00–<br>New       | 5 minutes       | Romeo Itliong  |
| 2. Pay corresponding amount and receive the official receipt                        | 2. Receive amount and issue official receipt | ₱460.00–<br>Renewal   | 3 minutes       | Romeo Itliong  |
| 3. Proceed to PNP Station, MPDC Office and Mayor's Office for signing               |  | ₱500.00–<br>Franchise |                 | PNP, MPDC Office,<br>Mayor's office<br>( <i>authorized/<br/>detailed staff</i> ) |
| 4. Proceed to Municipal Treasury office for signature and filing of the office copy | 4. Seal and sign the application form        |                       | 5 minutes       | Perla E. Maduro<br><br>Marlon U. Vinuya  |
| 5. Receive owner's copy of permit/franchise   | 5. Release owner's copy and file office copy |                       | 2 minutes       | Romeo Itliong  |

### 5. Issuance of Professional Tax Receipt or Occupational Tax Receipt

| <b>Office or Division:</b>              | Municipal Treasury Office                               |   |                 |  |
|---|---|---|-----------------|--|
| <b>Classification:</b>                  | Simple  |   |                 |  |
| <b>Type of Transaction:</b>             | G2C, G2B, G2G   |   |                 |  |
| <b>Who may avail:</b>                   | All   |   |                 |  |
| CHECKLIST OF REQUIREMENTS               |   | WHERE TO SECURE                                 |                 |  |
| Professional Identification Card        |   | Municipal Treasury Office                       |                 |  |
| CLIENT STEPS                            | AGENCY ACTIONS  | FEE TO BE PAID                                  | PROCESSING TIME | PERSON RESPONSIBLE                       |
| 1. Present ID to the designated windows | 1. Review/check the completeness of identification card | ₱300.00–<br>Professionals<br><br>₱100 –<br>Non- | 3 minutes       | Raymund Benitez<br><br>Apolinario Valdez |

|   |  |               |           |  |
|---|--|---------------|-----------|--|
| 2. Pay the required fees and receive official receipt | 2. Receive payment and issue of official receipt | professionals | 2 minutes | Raymund Benitez<br><br>Apolinario Valdez |
|---|--|---------------|-----------|--|

## 6. Collection of Slaughter fee

|  |   |                             |                        |                                      |
|--|---|-----------------------------|------------------------|--------------------------------------|
| <b>Office or Division:</b>                             | Municipal Treasury Office                           |                             |                        |                                      |
| <b>Classification:</b>                                 | Simple  |                             |                        |                                      |
| <b>Type of Transaction:</b>                            | G2C   |                             |                        |                                      |
| <b>Who may avail:</b>                                  | All   |                             |                        |                                      |
| <b>CHECKLIST OF REQUIREMENTS</b>                       |   | <b>WHERE TO SECURE</b>      |                        |                                      |
| Official Receipt                                       |   | Municipal Treasury Office   |                        |                                      |
| <b>CLIENT STEPS</b>                                    | <b>AGENCY ACTIONS</b>                               | <b>FEES TO BE PAID</b>      | <b>PROCESSING TIME</b> | <b>PERSON RESPONSIBLE</b>            |
| 1. Pay the corresponding fee to the designated windows | 1. Receive payment and prepare the official receipt | ₱50.00/head<br>₱100.00/head | 3 minutes              | Marlon Vinuya<br><br>Vanessa Salinas |
| 2. Receive official receipt                            | 2. Issue official receipt                           |                             | 2 minutes              |                                      |

## 7. Issuance of Tax clearance, other clearance and certificates

|  |                           |                           |  |  |
|--|---------------------------|---------------------------|--|--|
| <b>Office or Division:</b>   | Municipal Treasury Office |                           |  |  |
| <b>Classification:</b>   | Simple                    |                           |  |  |
| <b>Type of Transaction:</b>  | G2C, G2B                  |                           |  |  |
| <b>Who may avail:</b>  | All                       |                           |  |  |
| <b>CHECKLIST OF REQUIREMENTS</b>   |                           | <b>WHERE TO SECURE</b>    |  |  |
| Real Property Tax (Official receipt)<br>Barangay Clearance<br>(If applicable) Mayor's Permit – for cessation of Business |                           | Municipal Treasury Office |  |  |



| CLIENT STEPS   | AGENCY ACTIONS  | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE                   |
|--|---|-----------------|-----------------|--------------------------------------|
| 1. Present all necessary documents and pay the required fees to the designated windows | 1. Receive payment, issue the official receipt and prepare clearances / certification | ₱75.00          | 5 minutes       | Raymund Benitez<br>Apolinario Valdez |
| 2. Receive clearance / certification   | 2. Release clearance / certification  |                 | 2 minutes       |                                      |

### 8. Payment of Market Stalls, Cemetery Lot Rentals and Cost of Cemetery Tombs

| <b>Office or Division:</b>  | Municipal Treasury Office                        |                           |                 |                                      |
|---|--|---------------------------|-----------------|--------------------------------------|
| <b>Classification:</b>  | Simple   |                           |                 |                                      |
| <b>Type of Transaction:</b>   | G2C  |                           |                 |                                      |
| <b>Who may avail:</b>   | All  |                           |                 |                                      |
| CHECKLIST OF REQUIREMENTS   |  | WHERE TO SECURE           |                 |                                      |
| Market Stalls – Latest official receipt<br>Cemetery Lot rentals – Death Certificate |  | Municipal Treasury Office |                 |                                      |
| CLIENT STEPS  | AGENCY ACTIONS                                   | FEES TO BE PAID           | PROCESSING TIME | PERSON RESPONSIBLE                   |
| Present all necessary documents and pay the required fees to the designated windows | Receive payment and prepare the official receipt | <i>See below</i>          | 10 minutes      | Raymund Benitez<br>Apolinario Valdez |
| Receive the official receipt  | Release the official receipt                     |                           | 2 minutes       |                                      |

**FEES TO BE PAID**

| <b>Rental fee for each burial lot</b> | <b>Fee for Lease Period</b> |
|---------------------------------------|-----------------------------|
| New                                   | ₱700.00                     |
| Old                                   | ₱600.00                     |
| Child                                 | ₱300.00                     |
| Renewal                               | ₱300.00                     |

**Section 5A.05 Contract of Lease for Stall Rental. Rules and Regulations.**

- a. That the period of the Lease shall be five (5) years commencing from January 1, to December 31, and renewable upon expiration, upon the agreement of both parties, unless revoked in accordance with the provisions of this Article embodied in the Revenue Code of the Municipality of Manaoag, Pangasinan.
- b. The Lessee shall pay unto the Lessor a monthly rentals payable in the first (10) days of every month in the amount listed below:

|                    |         |
|--------------------|---------|
| For Building No. 1 | ₱360.00 |
| For Building No. 2 | ₱320.00 |
| For Building No. 3 | ₱275.00 |
| For Building No. 4 | ₱286.00 |
| For Building No. 5 | ₱400.00 |
| For Building No. 6 | ₱440.00 |
| For Building No. 7 | ₱187.00 |
| For Building No. 8 | ₱176.00 |
| For Building No. 9 | ₱137.50 |

**And Escalation of:**

₱20.00 for the first year;

₱25.00 for the second year;

₱30.00 for the third year;

Plus, an increase of ₱5.00 yearly starting January 1

*That a Penalty of 25% of the monthly rental shall be charges by the Lessor to the Lessee for late payment of rental within ten (10) days of schedule payment.*

### 9. Issuance of Business Permit

The Business Permit and Licensing Office (BPLO) issues Business Permit to all business establishment within the Municipality.

|   |  |                           |                        |  |
|---|--|---------------------------|------------------------|--|
| <b>Office or Division:</b>  | Municipal Treasury Office  |                           |                        |  |
| <b>Classification:</b>  | Simple   |                           |                        |  |
| <b>Type of Transaction:</b>   | G2C, G2B   |                           |                        |  |
| <b>Who may avail:</b>   | All  |                           |                        |  |
| <b>CHECKLIST OF REQUIREMENTS</b>  |  | <b>WHERE TO SECURE</b>    |                        |  |
| Business application form (2 copies)<br><br>For newly-started Business;<br>✓ Barangay clearance<br>✓ DTI/SEC/CDA registration<br>✓ Occupancy Permit<br>✓ Basis for computing taxes, fees and charges ( <i>Business capitalization</i> )<br>✓ Contract of lease ( <i>if lessee</i> )<br>✓ Community Tax Certificate<br><br>For renewal of existing Business;<br>✓ Barangay clearance<br>✓ Basis for computing taxes, fees and charges ( <i>Income tax returns / Gross sales receipt for previous the year</i> )<br>✓ Latest permit and official receipt<br>✓ Community Tax Certificate |  | Municipal Treasury Office |                        |  |
| <b>CLIENT STEPS</b>   | <b>AGENCY ACTIONS</b>  | <b>FEES TO BE PAID</b>    | <b>PROCESSING TIME</b> | <b>PERSON RESPONSIBLE</b>                      |
| 1. File application form  | 1. Issue application form to the client and provide a short briefing on the requirements and process | None                      | 10 minutes             | Catherine Tiburan<br><i>Mayor's Office</i>     |
| 2. Submit the accomplished form and all requirement for assessment  | 2. Assess the amount of fees and charges   | <i>See below</i>          | 10 minutes             | Marlon Vinuya<br><i>(BPLOHead)</i><br>Reynante |

|  |   |  |               |   |
|--|---|--|---------------|---|
|  |   |  |               | Malagayo<br>(MEO)<br><br>Rebecca de<br>Vera (Zoning<br>officer)<br><br>BFP (Officer in<br>charge) |
| 3. Payment of fees and receive the approved permit | 3. Officer in charge receives payment and issues official receipt and release the approved permit |  | 3. 10 minutes | Apolinario<br>Valdez (MTO)<br><br>Raymund<br>Benitez (MTO)<br><br>(BFP)                           |

### **FEES TO BE PAID**

#### **CHAPTER III. PERMIT AND REGULATORY FEES**

##### Article A. Mayor's Permit Fee on Business

**Section 3A.01 Imposition of Fee.** There shall be collected an annual fee for the issuance of a Mayor's Permit to operate a business, pursue an occupation or calling or undertake an activity within the municipality.

The permit fee is payable for every distinct or separate business or place where the business or trade is conducted. One line of business or trade does not become exempt by being conducted with some other business or trade for which the permit fee has been obtained and the corresponding fee paid for.

For purpose of the Mayor's Permit Fee, the following Philippine definition of business size is hereby adopted:

| <b>Characteristics</b> | <b>Asset Size</b>    | <b>Number of workers</b> |
|------------------------|----------------------|--------------------------|
| Cottage                | ₱500,000 and below   | 1-10                     |
| Small                  | Over ₱500,000 to ₱5M | 11-99                    |
| Medium                 | Over ₱5M to ₱20M     | 100-199                  |
| Large                  | Over ₱20M            | 200 and above            |

The permit fee shall either be based on asset size or number of workers, whichever will yield the higher fee.

1. On Manufactures/Importers/Producers

|         |           |
|---------|-----------|
| Cottage | ₱100.00   |
| Small   | ₱500.00   |
| Medium  | ₱1,000.00 |
| Large   | ₱2,000.00 |

2. On Banks

|  |           |
|--|-----------|
| Rural, Thrift and Savings Banks              | ₱1,000.00 |
| Commercial, Industrial and Development Banks | ₱3,000.00 |
| Universal Banks                              | ₱5,000.00 |

3. On Other Financial Institutions

|        |           |
|--------|-----------|
| Small  | ₱1,000.00 |
| Medium | ₱3,000.00 |
| Large  | ₱5,000.00 |

4. On Contractors/Service Establishments

|         |           |
|---------|-----------|
| Cottage | ₱100.00   |
| Small   | ₱400.00   |
| Medium  | ₱800.00   |
| Large   | ₱1,000.00 |

5. On Wholesalers/Retailers/Dealers or Distributors

|         |         |
|---------|---------|
| Cottage | ₱200.00 |
| Small   | ₱400.00 |
| Medium  | ₱800.00 |

|       |           |
|-------|-----------|
| Large | ₱1,000.00 |
|-------|-----------|

6. On retail Dealers of foreign and domestic liquors, distilled spirits, fermented liquor, tobacco and manufactured tobacco.

|         |         |
|---------|---------|
| Cottage | ₱400.00 |
|---------|---------|

|       |         |
|-------|---------|
| Small | ₱800.00 |
|-------|---------|

|        |           |
|--------|-----------|
| Medium | ₱1,000.00 |
|--------|-----------|

|       |           |
|-------|-----------|
| Large | ₱1,500.00 |
|-------|-----------|

7. Transport Operations

|        |           |
|--------|-----------|
| Medium | ₱2,000.00 |
|--------|-----------|

|       |           |
|-------|-----------|
| Large | ₱4,000.00 |
|-------|-----------|

8. Other Business

|         |         |
|---------|---------|
| Cottage | ₱100.00 |
|---------|---------|

|       |         |
|-------|---------|
| Small | ₱400.00 |
|-------|---------|

|        |         |
|--------|---------|
| Medium | ₱800.00 |
|--------|---------|

|       |           |
|-------|-----------|
| Large | ₱1,000.00 |
|-------|-----------|

## **Article D. Service Fee for Garbage Collection**

**Section 4D.01 Imposition of Fee.** There shall be collected from every owner or operator of a business establishment an annual garbage fee in accordance with the following schedule:

1. Manufacturers, Millers Assemblers, Processors and Similar Business

Not more than 100 sq. m.                      ₱1,000.00

More than 100 sq. m.                        ₱2,000.00

2. Hotels, Apartments, Motels and Lodging Houses

Not more than 100 sq. m.                      ₱600.00

More than 100 sq. m.                        ₱800.00

3. Restaurant, Day and Night Clubs, Cafes and Eateries

Not more than 50 sq. m.                      ₱1,000.00

More than 50 sq. m.                         ₱2,000.00

4. Hospitals, Clinics, Laboratories and similar business

Not more than 10 sq. m.                      ₱600.00

More than 10 sq. m.                         ₱800.00

5. Movie houses and Retailers

Not more than 10 sq. m.                      ₱500.00

More than 10 sq. m.                         ₱600.00

6. Other Business not mentioned above

Not more than 10 sq. m.                      ₱400.00

More than 10 sq. m.                         ₱500.00

**Section 4D.02 Time of Payment.** The fee prescribed in this Article shall be paid to the Municipal Treasurer at the time of application/renewal of permit.

## **Article E. Sanitary Inspection Fee**

**Section 5E.01 Imposition of Fee.** There shall be collected the following annual fees from each business establishment in this municipality or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public accordance with the following schedule:

|   | Amount of<br>Fee |
|---|------------------|
| For house for rent  | ₱100.00          |
| For each business, industrial, or Agricultural establishment  |                  |
| With an area of 25 sq. m. or more but less than 50 sq. m.     | ₱50.00           |
| With an area of 50 sq. m. or more but less than 100 sq. m.    | ₱100.00          |
| With an area of 100 sq. m. or more but less than 200 sq. m.   | ₱150.00          |
| With an area of 200 sq. m. or more but less than 500 sq. m.   | ₱200.00          |
| With an area of 500 sq. m. or more but less than 1,000 sq. m. | ₱250.00          |
| With an area of 1,000 sq. m. or more                          | ₱300.00          |



## **Article E. Fees and Charges on Occupation**

### **Section 3E.01 Definitions.** When used in this Article.

- (a) Occupation means one's regular business or employment, or any activity which particularly takes up one's own time, thought and energies. It includes any calling, business, trade, profession or vocation.
- (b) Profession means a calling which requires the passing of an appropriate government board or bar examination, such as the practice of law, medicine, public accountancy, engineering, etc.

### **Section 3E.02 Imposition of Fee.** There shall be collected as annual fee at the rate prescribed hereunder for the issuance of Mayor's Permit to every person who shall be engaged in the practice of the occupation or calling not requiring government examination with the municipality as follows:

|   | Rate of<br>Fee/Annum |
|---|----------------------|
| On employees and workers in generally considered "Offensive and Dangerous Business Establishments"  | ₱100.00              |
| On employees and workers in commercial establishments who cater or attend to the daily needs of the inquiring or paying public  | ₱100.00              |
| On employees and Workers in food or eatery establishment  | ₱100.00              |
| On employees and workers in night or night and day establishment  | ₱100.00              |
| All occupation or calling subject to periodic inspection, surveillance and/or regulations by the Municipal Mayor, like animal trainer, auctioneer, barber, bartender, beautician, bondsman, bookkeeper butcher, blacksmith, carpenter, carver, chambermaid, cook, criminologist, electrician, electronic technician, club/floor manager, forensic electronic expert, fortune teller, hair stylist, handwriting expert, hospital attendant, lifeguard, magician, make-up artist, manicurist, masonry worker, masseur attendant mechanic, certified "hilot", painter, | ₱100.00              |

musician, pianist, photographer (itinerant), professional boxer, private ballistic expert, rig driver (cochero), taxi, dancer, stage-performer, salesgirl, sculptor, waiter or waitress and welder.

#### Article I. Fee for Sealing and Licensing of Weights and Measures

Section 4I.01 Implementing Agency. The Municipal Treasurer shall strictly enforce the provisions of the Regulation of Practices Relative to Weights and Measures, as provided in Chapter II of the Consumer Act, Republic Act no. 7394.

Section 4I.02 Sealing and Testing of Instruments of Weights and Measures. All instruments for determining weights and measures in all consumer and consumer related transactions shall be tested, calibrated and sealed every six (6) months by the official sealer who shall be Municipal Treasurer or his duly authorized representative upon payment of fees required under this Article: Provided, that all instruments of weights and measures shall continuously be inspected for compliance with the provisions of this Article.

Section 4I.03 Imposition of Fees. Every person before using instruments of weights and measures within this municipality shall first have them sealed and licensed annually and pay therefor to the Municipal Treasurer the following fees:

|  | Amount of<br>Fee |
|--|------------------|
| a. For sealing linear metric measurers:                        |                  |
| Not over one (1) meter   | ₱10.00           |
| Measurer over one (1) meter                                    | ₱20.00           |
| b. For sealing metric measures of capacity:                    |                  |
| Not over ten (10) liters                                       | ₱10.00           |
| Over ten (10) liters   | ₱20.00           |
| c. For sealing metric instruments of weights:                  |                  |
| With capacity of not more than 30 kg.                          | ₱50.00           |
| With capacity of more than 30 kg. but not more than 300 kg.    | ₱100.00          |
| With capacity of more than 300 kg. but not more than 3,000 kg. | ₱150.00          |
| With capacity of more than 3,000 kg.                           | ₱200.00          |

|  |         |
|--|---------|
| Truck scale  | ₱100.00 |
| d. For sealing apothecary balances of precision  | ₱120.00 |
| For sealing scale or balance with complete set of weights:   |         |
| e. For each scale or balances or other balances with complete set of weights for use therewith   | Free    |
| For each extra weight  | ₱3.00   |
| f. For each and every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator, an additional service charge of ONE HUNDRED PESOS ₱100.00 for each instrument shall be collected. |         |

### **COMPUTATION FOR BUSINESS TAX**

**Section 2A.02. Imposition of Tax.** There is hereby imposed on the following persons who establish, operate, conduct or maintain their respective business within the municipality a graduated business tax in the amounts hereafter prescribed:

(a) On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders or liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule:

| <u>Amount of Gross Sales/Receipts</u><br><u>For the Preceding Calendar Year:</u> | <u>Tax Per Annum</u> |
|--|----------------------|
| Less than 10,000.00  | 181.00               |
| 10,000.00 or more but less than 15,000.00  | 242.00               |
| 15,000.00 or more but less than 20,000.00  | 332.40               |
| 20,000.00 or more but less than 30,000.00  | 484.00               |
| 30,000.00 or more but less than 40,000.00  | 726.00               |
| 40,000.00 or more but less than 50,000.00  | 907.00               |
| 50,000.00 or more but less than 75,000.00  | 1,452.00             |

|   |   |
|---|---|
| 75,000.00 or more but less than 100,000.00      | 1,815.00  |
| 100,000.00 or more but less than 150,000.00     | 2,420.00  |
| 150,000.00 or more but less than 200,000.00     | 3,025.00  |
| 200,000.00 or more but less than 300,000.00     | 4,235.00  |
| 300,000.00 or more but less than 500,000.00     | 6,050.00  |
| 500,000.00 or more but less than 750,000.00     | 8,800.00  |
| 750,000.00 or more but less than 1,000,000.00   | 11,000.00   |
| 1,000,000.00 or more but less than 2,000,000.00 | 15,125.00   |
| 2,000,000.00 or more but less than 3,000,000.00 | 18,150.00   |
| 3,000,000.00 or more but less than 4,000,000.00 | 21,780.00   |
| 4,000,000.00 or more but less than 5,000,000.00 | 25,410.00   |
| 5,000,000.00 or more but less than 6,500,000.00 | 26,812.00   |
| 6,500,000.00 or more                            | At a rate not exceeding forty-one and<br>one-fourth percent (41.25%) of one percent<br>(1%) |

The preceding rates shall apply only to the amount of domestic sales of manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature other than those enumerated under paragraph (c) of this Section.

(b) On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules:

Gross Sales/Receipts for the

Preceding Calendar Year

Amount of Tax Per Annum

|   |       |
|---|-------|
| Less than 1,000.00                      | 19.80 |
| 1,000.00 or more but less than 2,000.00 | 36.30 |
| 2,000.00 or more but less than 3,000.00 | 55.00 |

|   |  |
|---|--|
| 3,000.00 or more but less than 4,000.00         | 79.20  |
| 4,000.00 or more but less than 5,000.00         | 110.00   |
| 5,000.00 or more but less than 6,000.00         | 133.10   |
| 6,000.00 or more but less than 7,000.00         | 157.30   |
| 7,000.00 or more but less than 8,000.00         | 181.50   |
| 8,000.00 or more but less than 10,000.00        | 205.70   |
| 10,000.00 or more but less than 15,000.00       | 242.00   |
| 15,000.00 or more but less than 20,000.00       | 302.50   |
| 20,000.00 or more but less than 30,000.00       | 363.00   |
| 30,000.00 or more but less than 40,000.00       | 484.00   |
| 40,000.00 or more but less than 50,000.00       | 726.00   |
| 50,000.00 or more but less than 75,000.00       | 1,089.00   |
| 75,000.00 or more but less than 100,000.00      | 1,452.00   |
| 100,000.00 or more but less than 150,000.00     | 2,057.00   |
| 150,000.00 or more but less than 200,000.00     | 2,057.00   |
| 200,000.00 or more but less than 300,000.00     | 3,630.00   |
| 300,000.00 or more but less than 500,000.00     | 4,884.00   |
| 500,000.00 or more but less than 750,000.00     | 7,260.00   |
| 750,000.00 or more but less than 1,000,000.00   | 9,680.00   |
| 1,000,000.00 or more but less than 2,000,000.00 | 11,000.00  |
| 2,000,000.00 or more                            | At a rate not exceeding sixty percent (60%)<br>of one percent (1%) |

The businesses enumerated in paragraph (a) above shall no longer be subject to the tax on wholesalers, distributors, or dealers herein provided for.

(c) On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one-half (1/2) of the rates prescribed under subsections (a), (b), and (d) of this Article;

- (1) Rice and Corn;
- (2) Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and agricultural marine, and fresh water products, whether in their original state or not;
- (3) Cooking oil and cooking gas;
- (4) Laundry soap, detergents, and medicine;
- (5) Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs;
- (6) Poultry feeds and other animal feeds;
- (7) School supplies; and
- (8) Cement

For purposes of this provision, the term *exporters* shall refer to those who are principally engaged in the business of exporting goods and merchandise, as well as manufacturers and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates not exceeding one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this Article.

- (d) On retailers.

Gross Sales/Receipts for the

Preceding year

Rate of Tax Per Annum

|                      |      |
|----------------------|------|
| 400,000.00 or less   | 2.4% |
| More than 400,000.00 | 1.3% |

The rate of two percent (2.4%) per annum shall be imposed on sales not exceeding Four Hundred Thousand Pesos (P 400,000.00) while the rate of one percent (1.3%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P 400,000.00).

However, barangays shall have the exclusive power to levy taxes on stores whose gross sales or receipts of the preceding calendar year does not exceed Thirty Thousand Pesos (P 30,000.00) subject to existing laws and regulations.

(e) On contractors and other independent contractors in accordance with the following schedule.

| <u>Gross Sales/Receipts for the</u><br><u>Preceding Calendar Year</u> | <u>Amount of Tax Per Annum</u> |
|---|--------------------------------|
| Less than 5,000.00  | 30.25                          |
| 5,000.00 or more but less than 10,000.00                              | 67.65                          |
| 10,000.00 or more but less than 15,000.00                             | 114.95                         |
| 15,000.00 or more but less than 20,000.00                             | 181.50                         |
| 20,000.00 or more but less than 30,000.00                             | 302.50                         |
| 30,000.00 or more but less than 40,000.00                             | 423.50                         |
| 40,000.00 or more but less than 50,000.00                             | 605.00                         |
| 50,000.00 or more but less than 75,000.00                             | 968.00                         |
| 75,000.00 or more but less than 100,000.00                            | 1,452.00                       |
| 100,000.00 or more but less than 150,000.00                           | 2,178.00                       |
| 150,000.00 or more but less than 200,000.00                           | 2,904.00                       |
| 200,000.00 or more but less than 250,000.00                           | 3,993.00                       |
| 250,000.00 or more but less than 300,000.00                           | 5,082.00                       |
| 300,000.00 or more but less than 400,000.00                           | 6,776.00                       |

|   |  |
|---|--|
| 400,000.00 or more but less than 500,000.00     | 9,075.00   |
| 500,000.00 or more but less than 750,000.00     | 10,175.00  |
| 750,000.00 or more but less than 1,000,000.00   | 11,275.00  |
| 1,000,000.00 or more but less than 2,000,000.00 | 12,650.00  |
| 2,000,000.00 or more                            | At a rate not exceeding sixty percent (60%)<br>of one percent (1%) |

(f) On banks and other financial institutions, at the rate of fifty percent of one percent (50% of 1%) of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property, and profit from exchange or sale of property, insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of the tax.

(g) On the businesses hereunder enumerated: :

1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers;
2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments.
3. Commission agents
4. Lessors, dealers, brokers of real estate;
5. On travel agencies and travel agents



6. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums
7. Subdivision owners/ Private Cemeteries and Memorial Parks
8. Privately-owned markets;
- 9.. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
10. Operators of Cable Network System
11. Operators of computer services establishment
12. General consultancy services
13. All other similar activities consisting essentially of the sales of services for a fee

Gross Sales/Receipts for the

Preceding Calendar Year

Amount of Tax Per Annum

|  |          |
|--|----------|
| Less than 5,000.00                         | 33.00    |
| 5,000.00 or more but less than 10,000.00   | 73.92    |
| 10,000.00 or more but less than 15,000.00  | 125.40   |
| 15,000.00 or more but less than 20,000.00  | 198.00   |
| 20,000.00 or more but less than 30,000.00  | 330.00   |
| 30,000.00 or more but less than 40,000.00  | 462.00   |
| 40,000.00 or more but less than 50,000.00  | 660.00   |
| 50,000.00 or more but less than 75,000.00  | 1,056.00 |
| 75,000.00 or more but less than 100,000.00 | 1,584.00 |

|   |   |
|---|---|
| 100,000.00 or more but less than 150,000.00     | 2,376.00  |
| 150,000.00 or more but less than 200,000.00     | 3,168.00  |
| 200,000.00 or more but less than 250,000.00     | 4,356.00  |
| 250,000.00 or more but less than 300,000.00     | 5,544.00  |
| 300,000.00 or more but less than 400,000.00     | 7,392.00  |
| 400,000.00 or more but less than 500,000.00     | 9,900.00  |
| 500,000.00 or more but less than 750,000.00     | 11,100.00   |
| 750,000.00 or more but less than 1,000,000.00   | 12,300.00   |
| 1,000,000.00 or more but less than 2,000,000.00 | 13,800.00   |
| 2,000,000.00 or more                            | At a rate not exceeding sixty percent<br>(60%)<br>of one percent (1%) |

Provided, that in no case shall the tax on gross sales of P2,000,000.00 or more be less than P13,800.00.

(h) On peddlers engaged in the sale of any merchandise or article of commerce, at the rate of (not exceeding P 60.00) per peddler annually.

Delivery trucks, vans or vehicles used by manufacturers, producers, wholesalers, dealers or retailers enumerated under Section 141 of R.A. 7160 shall be exempt: from the peddlers tax herein imposed.

The tax herein imposed shall be payable within the first twenty (20) days of January. An individual who will start to peddle merchandise or articles of commerce after January 20 shall pay the full amount of the tax before engaging in such activity.

(j) On operators of public utility vehicles maintaining booking office, terminal, or waiting station for the purpose of carrying passengers from this municipality under a certificate of public convenience and necessity or similar franchises:

|                      |                 |
|----------------------|-----------------|
| Airconditioned Buses | 100.00 per unit |
|----------------------|-----------------|

|                          |                 |
|--------------------------|-----------------|
| Non-Airconditioned Buses | 400.00 per unit |
| Vans                     | 300.00 per unit |
| Jeepneys                 | 100.00 per unit |



